

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

IN RE: § CASE NO. 10-51383-LMC
§
INTERNATIONAL FILTER §
SOLUTIONS INC., §
§ CHAPTER 7 PROCEEDING
DEBTOR.

APPLICATION OF TRUSTEE TO EMPLOY ACCOUNTANT
AND REQUEST FOR RELIEF (WITH 21-DAY LANGUAGE)

THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO YOUR INTERESTS.

IF NO TIMELY RESPONSE IS FILED WITHIN TWENTY-ONE (21) DAYS FROM THE DATE OF SERVICE, THE RELIEF REQUESTED HEREIN MAY BE GRANTED WITHOUT A HEARING BEING HELD.

A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO BE HELD.

NOW COMES RANDOLPH N. OSHEROW, Chapter 7 Trustee ("Trustee") of the bankruptcy estate of INTERNATIONAL FILTER SOLUTIONS, INC., and files his Application to Employ Accountant. The Trustee would show the Court the following:

1. On April 9, 2010, a voluntary petition was filed initiating this case under Chapter 7 of the Bankruptcy Code. On April 9, 2010, Randolph N. Osherow was appointed Trustee of Debtor's estate and continues to act in that capacity.

2. The Trustee wishes to employ Janet Rakowitz of WYSI WYG Consulting, 11024 Macaway, #2, Adkins, Texas 78101, as the authorized accountant for the Trustee, to prepare the 2010 tax return for this estate at a flat rate of \$300.00 per year.

3. No other Accountants have been hired to assist in preparation of 2010 Form 1120S with K-1 Shareholder Information. Trustee has selected Janet Rakowitz of WYSI WYG Consulting, as the Trustee believes that such accountant is well qualified to represent the bankruptcy estate in this

proceeding, and it is necessary for the Trustee to employ Janet Rakowitz of WYSI WYG Consulting for such professional services to prepare the 2010 Form 1120S with K-1 Shareholder Information for the benefit of the estate.

4. To the best of the Trustee's knowledge, Janet Rakowitz of WYSI WYG Consulting has no connection with the Debtor, the creditors, or any other party in interest, their respective attorneys and accountants. A Verified Statement of Accountant of No Interest Adverse to Estate of Debtor and Disclosure Statement signed by Janet Rakowitz of WYSI WYG Consulting are attached hereto.

5. Trustee proposes to pay Janet Rakowitz of WYSI WYG Consulting a flat fee \$300.00 per tax year, which compensation is not the subject of any agreement to share funds by Janet Rakowitz of WYSI WYG Consulting and any other entity, except as disclosed in the Disclosure Statement, and will be paid upon approval of this Application of Trustee to Employ Accountant and Request for Relief. The U.S. Trustee's office has reviewed this rate for preparation of tax return and will receive notice of the Application.

WHEREFORE, PREMISES CONSIDERED, Trustee prays that he be authorized to employ Janet Rakowitz of WYSI WYG Consulting as accountant to prepare the 1120S with K-1 Shareholder Information at a flat rate of \$300.00 per year and that an Order be entered.

Respectfully submitted this 5th day of August 2010.

/s/ Randolph N. Osherow
RANDOLPH N. OSHEROW, Chapter 7 Trustee
Texas State Bar No. 15335500
342 West Woodlawn, Suite 100
San Antonio, Texas 78212
(210) 738-3001 - Telephone
(210) 737-6312 - Telefax
rosherow@hotmail.com

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VERIFIED STATEMENT OF ACCOUNTANT
OF NO INTEREST ADVERSE TO ESTATE OF DEBTOR

I, Janet Rakowitz of WYSI WYG Consulting, hereby state that I have no connection with the Debtor, creditors, or any other party in interest, their respective attorneys and accountants, and I do not hold or represent any interest adverse to the bankruptcy estate, and am a disinterested person within the meaning of 11 U.S.C. § 327(a) of the Bankruptcy Code.

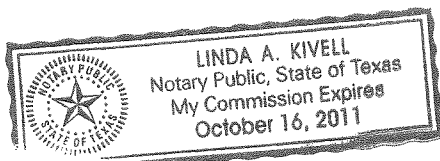
Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

SIGNED this 5th day of August 2010.



JANET RAKOWITZ of WYSI WYG Consulting
Accountant

SWORN TO AND SUBSCRIBED before me by JANET RAKOWITZ, who states that the above is true and correct, to the best of her knowledge on this 5th day of August 2010.





NOTARY PUBLIC, STATE OF TEXAS

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

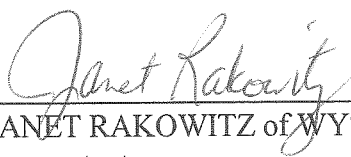
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	§	CHAPTER 7 PROCEEDING
DEBTOR.		

DISCLOSURE OF COMPENSATION
UNDER 11 U.S.C. 330 AND BANKRUPTCY RULE 2016(b)

I certify that I am the applicant for the position of Accountant for the Chapter 7 Trustee, Randolph N. Osherow, in the above-styled and referenced cause. No compensation has been paid to me in connection with the above-referenced case under Title 11 of the United States Code. Application is made herein for a flat rate of \$300.00 per tax year. The source of the compensation agreed to be paid is from the bankruptcy estate payable upon further order of this Court.

I have not agreed to share this compensation with any other person.

Dated this 5th day of August 2010.



JANET RAKOWITZ of WYSI WYG Consulting
Accountant

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DEBTOR.		

CERTIFICATE OF MAILING

I certify that copies of the APPLICATION OF TRUSTEE TO EMPLOY ACCOUNTANT AND REQUEST FOR RELIEF were mailed to the below named persons, by first class mail, on this the 5th day of August 2010:

International Filter Solutions, Inc.
C/O Chance M. McGhee
Davis Law Firm
909 NE Loop 410, Suite 100
San Antonio, Texas 78209
DEBTOR

Chance M. McGhee
Davis Law Firm
909 NE Loop 410, Suite 100
San Antonio, Texas 78209
Counsel for DEBTOR

U.S. Trustee
P.O. Box 1539
San Antonio, Texas 78295

Janet Rakowitz
WYSI WYG Consulting
11024 Macaway, #2
Adkins, Texas 78101
Accountant

SEE THE ATTACHED MATRIX FOR A LIST OF PARTIES NOTICED.

/s/ Randolph N. Osherow
RANDOLPH N. OSHEROW, Chapter 7 Trustee
State Bar No. 15335500
342 West Woodlawn, Suite 100
San Antonio, Texas 78212
(210) 738-3001 - Telephone
(210) 737-6312 - Telefax
rosherow@hotmail.com

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 21126
PHILADELPHIA PA 19114-0326

3-D Welding & Industrial Supply, Inc.
3016 Highway 123
San Marcos, TX 78666-9777

AMC Industries
P.O. Box 171290
San Antonio, TX 78217-8290

Aquatic Eco Systems
2395 Apopka Blvd. Ste. 100
Apopka, FL 32703-7785

AT&T
P.O. Box 5001
Carol Stream, IL 60197-5001

Australian Global Services
Injection Plastics Mfg Co.
P.O. Box 380
Lapaz IN 46537-0380

Bead Filters International
5261 Highland Rd., #345
Baton Rouge, LA 70808-6547

Bow Tie, Inc.
P.O. Box 57900
Los Angeles, CA 90057-0900

Broadway National Bank
1177 NE Loop 410
P.O. Box 171250
San Antonio, TX 78217-8250

Burton R. Nicols
c/o Angela D. Nickel
105 E. Gonzales Street, #205
Seguin, TX 78155-5603

Chase
P.O. Box 15298
Wilmington, DE 19850-5298

Community Development Loan Fund, Inc.
225 West Poplar
San Antonio, TX 78212-5549

Diamond Plastics, Inc.
211 West Geneva St.
P.O. Box 99
Dunkirk OH 45836-0099

Employers Assurance Co.
115 Wild Basin Rd. South, Ste. 200
Austin, TX 78746-3303

Guadalupe County Tax Office
P.O. Box 70 (307 W. Court)
Seguin, TX 78156-0070

Guadalupe Valley Electric Cooperative
P.O. Box 118
Gonzales, TX 78629-0118

Hanor, Lively & Cernyar PLLC
750 Rittiman Road
San Antonio, TX 78209-5500

Herren Enterprises
46714 254th
Crooks, SD 57020-5815

International Filter Solutions, Inc.
13636 W IH 10
Marion, TX 78124-6583

James S. Frost
Attorney at Law
113 West Gonzales
Seguin, Texas 78155-5630

Kasco Marine, Inc.
800 Deere Rd.
Prescott, WI 54021-1241

Key Instruments
250 Andrews Rd.
Trevose, PA 19053-3428

Koi USA
10292 Bouvias Rd.
Anaheim, CA 92804-5614

L.F. Manufacturing, Inc.
P.O. Box 578
Giddings, TX 78942-0578

MDM, Inc. / Sequence Pumps, Inc.
325 Karen Lane
Colorado Springs, CO 80907-5128

MSC
28551 Laura Court
Elkhart, IN 46517-1179

Natvar
19555 E. Arenth Ave.
City of Industry, CA 91748-1403

NDS, Inc.
6228 Reliable Parkway
Chicago, IL 60686-0001

Nichols, Burton K.
3136 Bolton Rd.
Marion, TX 78124-6002

Office Depot
P.O. Box 689020
Des Moines, IA 50368-9020

Performance Pro Pumps, Inc.
5976 SE Alexandar St., Ste. F
Hillsboro OR 97123-8516

Praxair Distribution, Inc.
550 Springfield Rd.
San Antonio, TX 78219-1881

Process Technology
7010 Lindsay Dr.
Mentor, OH 44060-4921

Ronald F. Malone
3218 Riverwalk Drive
Baton Rouge, LA 70820-4341

Ryan Herco
3010 North San Fernando Blvd.
Burbank, CA 91504-2524

Sam D. Milsap, Jr.
10999 IH 10 West, Suite 800
San Antonio, TX 78230-1349

Savard Plumbing Co.
Dept. LA 21074
Pasadena, CA 91185-0001

Southeastern Freight Lines
c/o RMS Bankruptcy Recovery Services
P.O. Box 5126
Timonium, Maryland 21094-5126

Undertoe, LLC
13636 W. IH 10
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United States Attorney
Taxpayer Division
601 N.W. Loop 410, Suite 600
San Antonio, TX 78216-5512

United States Attorney General
Main Justice Bldg., Rm 5111
10th & Constitution Ave., N.W.
Washington, D.C 20530-0001

Weiss-Rohlig USA, LLC
351 W. Touhy Ave., Suite 100
Des Plaines, IL 60018-6215

William B. Kingman, Attorney at Law
4040 Broadway #450
San Antonio, TX 78209-6350

Williams Supply Company
P.O. Box 65054
San Antonio, TX 78265-5054

Wolverine Electrical Contractors, Inc.
102 Woodcrest
San Antonio, TX 78209-2933

YRC Inc
P.O. Box 111
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